United States Bankruptcy Court Northern District of Ohio

In re	TSG Commercial Solutions, Inc.		Case No.	15-51675
		Debtor(s)	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
ESS Equipment Sales &	ESS Equipment Sales & Service	Repairs - Tow		7,183.49
Service P.O. Box 1421 Medina, OH 44256	P.O. Box 1421 Medina, OH 44256	Motor		
Great Works Employment Services 2034 East Market Street Akron, OH 44312	Great Works Employment Services 2034 East Market Street Akron, OH 44312	Temporary Employment Agency		56,120.42
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101	941 Taxes		37,141.19
J. Kurt Denkewalter & Associates 110 South Huntington Street Medina, OH 44256	J. Kurt Denkewalter & Associates 110 South Huntington Street Medina, OH 44256	Default Judgment	Contingent Unliquidated Disputed	8,120.00
Kabar Manufacturing Company 140 Schmitt Blvd. Farmingdale, NY 11735	Kabar Manufacturing Company 140 Schmitt Blvd. Farmingdale, NY 11735	Default Judgment	Contingent Unliquidated Disputed	1,861.68
Lamar Packaging P.O. Box 653 Wadsworth, OH 44282	Lamar Packaging P.O. Box 653 Wadsworth, OH 44282	Trade Debt		332.48
Ohio Bureau of Workers Compensation	Ohio Bureau of Workers Compensation			2,370.30
P.O. Box 15567 Columbus, OH 43215	P.O. Box 15567 Columbus, OH 43215			(0.00 secured)
Ohio Bureau of Workers Compensation P.O. Box 15567	Ohio Bureau of Workers Compensation P.O. Box 15567			2,194.37 (0.00 secured)
Columbus, OH 43215 Ohio Department of Taxation	Columbus, OH 43215 Ohio Department of Taxation	Income Tax		4,863.69
Bankruptcy Division PO Box 530 Columbus, OH 43266	Bankruptcy Division PO Box 530 Columbus, OH 43266			

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B4 (Offic	cial Form 4) (12/07) - Cont.	
In ro	TSG Commercial Solutions	Inc

Case No.

15-51675

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Remington Products Company 961 Seville Road Wadsworth, OH 44281	Remington Products Company 961 Seville Road Wadsworth, OH 44281	Default Judgment	Contingent Unliquidated Disputed	256,801.81
Tri-County Pallet Recycling, Inc. P.O. Box 1010 Norton, OH 44203	Tri-County Pallet Recycling, Inc. P.O. Box 1010 Norton, OH 44203	Trade debt		2,400.00
Uline 12575 Uline Drive Pleasant Prairie, WI 53158	Uline 12575 Uline Drive Pleasant Prairie, WI 53158	Trade Debt		356.97
UPS P.O. Box 7247-0244 Philadelphia, PA 19170	UPS P.O. Box 7247-0244 Philadelphia, PA 19170	Trade Debt		178.18
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date _July 9, 2015	Signature	/s/ Susan L. McDuffee	
		Susan L. McDuffee	
		CEO	

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

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